Print Form | Reset | Calculate

☒ Do automatic calculations ☐ Don't do any calculations

INSTRUCTIONS
- You must use the print button at the top of page to print form
- Don't forget to attach all required forms
- You can tab from one field to another or use the mouse to click in the field you want.
- You must use your mouse to click in the check box you want.
- If a field does not allow a negative number, and a negative number is entered, a zero will be displayed.
- If you are using Adobe Reader, the data cannot be saved—you must print the forms, sign the forms and mail to the Department

MISSOURI DEPARTMENT OF REVENUE **2005 FORM MO-1040P**

MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/ PENSION EXEMPTION—SHORT FORM

VENDOR CODE **006**

SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR ☐ DECEASED IN 2005

SPOUSE'S (LAST) (FIRST) M.I. JR, SR ☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REP., ETC.)

PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE) | COUNTY OF RESIDENCE: SELECT COUNTY | SCHOOL DISTRICT NO.: SELECT or TYPE SCHOOL DISTRICT NO.

CITY, TOWN, OR POST OFFICE | STATE | ZIP CODE

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.

AGE 65 OR OLDER	BLIND	100% DISABLED	NON-OBLIGATED SPOUSE
☐ YOURSELF	☐ YOURSELF	☐ YOURSELF	☐ YOURSELF
☐ SPOUSE	☐ SPOUSE	☐ SPOUSE	☐ SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 24. See the instructions for a list of Trust Fund Codes.

Children's | Veterans | Elderly Home Delivered Meals | Missouri National Guard | Workers' Memorial | Childhood Lead Testing

INCOME

		Yourself	Spouse
1. Federal Adjusted Gross Income from your 2005 federal return (See worksheet.) Worksheet	1	00	00
2. Any state income tax refund included in your 2005 federal income	2	00	00
3. Subtract Line 2 from Line 1. This is your Missouri adjusted gross income.	3	0 00	0 00

4. TOTAL MISSOURI ADJUSTED GROSS INCOME — Add both numbers on Line 3 and enter here. . . . . 4 | 0 | 00

5. Income percentages — Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.) . . . . 5 | 0 % | 0 %

DEDUCTIONS AND TAXABLE INCOME

6. Mark your filing status box below and enter the appropriate exemption amount on Line 6.

- ☐ A. Single — **$2,100 (See Box B before checking.)**
- ☐ B. Claimed as a dependent on another person's federal tax return — **$0.00**
- ☐ C. Married filing joint federal & combined Missouri — **$4,200**
- ☐ D. Married filing separate — **$2,100**
- ☐ E. Married filing separate (spouse NOT filing) — **$4,200**
- ☐ F. Head of household — **$3,500**
- ☐ G. Qualifying widow(er) with dependent child — **$3,500**

6 | 00

7. Tax from federal return (Do not enter amount from your Form W-2(s)—**NOT** federal tax withheld.) [00] → Single—maximum of $5,000; Married filing combined—maximum of $10,000 . . . . Itemized Worksheet 7 | 0 | 00

CAUTION! See Page 5, Line 7.

8. Missouri standard deduction or itemized deductions
   Single — **$5,000**
   *If single AND you are age 65 or older — **$6,250;***
   Married Filing a Combined Return — **$10,000**
   *If married filing combined AND you are age 65 or older — **$11,000***
   *If married filing combined AND BOTH you and your spouse are age 65 or older — **$12,000;***
   Married Filing Separate — **$5,000**
   *If married filing separate AND you are age 65 or older— **$6,000;***
   Head of Household — **$7,300**
   *If head of household AND you are age 65 or older — **$8,550;***
   Qualifying Widow(er) — **$10,000**
   *If qualifying widow(er) AND you are age 65 or older — **$11,000***
   If claimed as a dependent or blind, get amount from federal return or see Form MO-1040P, Page 4.
   If itemizing, see Form MO-1040P, Page 4. . . . . 8 | 0 | 00

If 65 or older and/or blind the appropriate boxes must be checked above.

9. Total number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c; multiply by $1,200. **(Do not include yourself or your spouse.)** [ ] x $1,200 . . . . 9 | 0 | 00

Do not include yourself or your spouse.

10. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) **Attach pension exemption worksheet, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).** . . . . Pension Exemption Wksht 10 | 0 | 00

11. Long-term care insurance deduction . . . . Long Term Care Worksheet 11 | 0 | 00

12. TOTAL DEDUCTIONS — Add Lines 6 through 11. . . . . 12 | 0 | 00

13. Missouri Taxable Income — Subtract Line 12 (Total Deductions) from Line 4 (Total Missouri Income) and enter here. . . . . 13 | 0 | 00

Do not use this form if Line 13 is over $32,000. CAUTION!

M1

For Privacy Notice, see the instructions.

TAXES

14. Total Missouri taxable amount from Line 13	14	0	00

		Yourself	Spouse
15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse.	15	0 . 00	0 . 00
16. Use the tax table on page 3 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse.	16	0 . 00	0 . 00

17. TOTAL TAXES — Add your tax and your spouse's tax from Line 16.	17	0	00

PAYMENTS/CREDITS

18. Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). **Attach copies of Forms W-2(s) and 1099(s).**	18		00
19. Any Missouri estimated tax payments for 2005 (Be sure to include any amount of your 2004 overpayment credited to your 2005 Missouri tax return.)	19		00
20. **PROPERTY TAX CREDIT** — Enter amount from Form MO-PTS, Line 14. **Attach Form MO-PTS.** CAUTION! **Attach Form MO-PTS.** MO-PTS	20	0	00
21. TOTAL PAYMENTS AND CREDITS Add Lines 18, 19, and 20 and enter amount here.	21	0	00

PAYMENTS/REFUND

22. If amount of **TOTAL PAYMENTS AND CREDITS** (Line 21) is larger than amount of **TOTAL TAXES** (Line 17), enter the difference here. You have **overpaid**. If not, enter the amount on Line 26.	22	0	00
23. Enter the amount from Line 22 you want applied to **next year's** taxes.	23		00

24. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. 24

Children's	Veterans	Elderly Home Delivered Meals	Missouri National Guard	Workers' Memorial	Childhood Lead Testing	Additional Trust Fund Code (See Instructions) ___|___	Additional Trust Fund Code (See Instructions) ___|___
00	00	00	00	00	00	00	00

MAIL TO

25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. **Sign below and mail to: Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.** **REFUND**	25	0	00
26. If Line 21 is less than Line 17, enter the difference here. You have an amount due. **Sign below and mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.** **AMOUNT DUE**	26	0	00

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be re-presented electronically.

SIGNATURE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to $500 shall be imposed on any individual who files a frivolous return.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. ☐ YES ☐ NO — PREPARER'S PHONE NUMBER

SIGNATURE X	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN
SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	DATE

Click here to finish

PENSION EXEMPTION — A copy of your federal return (pages 1 and 2) and your Form 1099-R(s) must accompany this form if claiming a pension exemption. Failure to provide your federal return and Form 1099-R(s) will result in your exemption being disallowed.

1. Enter amount from Form MO-1040P, Line 4 . . . . 1 | 0 | 00
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b. . . . . 2 | | 00
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet. . . . . 3 | 0 | 00
4. Check the appropriate filing status and enter on Line 4 the amount indicated:
   - ☐ A. Single, Head of household, Qualifying widow(er) — $25,000
   - ☐ B. Married filing combined — $32,000
   - ☐ C. Married filing separate — $16,000 . . . . 4 | | 00

   If Line 3 is less than or equal to Line 4, enter “0” on Line 5.
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. (If Line 3 is less than Line 4, enter “0”.) If Line 5 is greater than $6,000 ($12,000 if filing combined and both you and your spouse have pensions), **STOP**. You do not qualify for a pension exemption. . . . . 5 | 0 | 00

	Y—YOURSELF	S—SPOUSE
6. Enter the total amount of taxable pension received in 2005 from Federal Form 1040A, Lines 11b and 12b or Federal Form 1040, Lines 15b and 16b. (Do not include social security benefits or railroad retirement benefits on this line. If you are 100 percent disabled, see instructions.)	6Y 00	6S 00
7. Enter on Line 7Y the amount from Line 6Y or $6,000, whichever is less. Enter on Line 7S the amount from Line 6S or $6,000, whichever is less.	7Y 0 00	7S 0 00

8. Subtotal — Add Lines 7Y and 7S. Enter the amount on Line 8. . . . . 8 | 0 | 00
9. Total Pension Exemption — Subtract Line 5 from Line 8. Enter here and on Form MO-1040P, Line 10. Enter a “0” if the number is negative. **Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).** . . . . 9 | 0 | 00

Back to MO-1040P, page 1

2005 TAX TABLE

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	$ 0	1,500	1,600	$ 26	3,000	3,100	$ 62	4,500	4,600	$109	6,000	6,100	$167	7,500	7,600	$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315
															PLUS 6% of excess over $9,000		

For assistance calculating your tax, go to www.dor.mo.gov/tax and select the Tax Calculator.

Tax on the first $9,000 of taxable income is $315. Tax on the income over $9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is $12,000, then the Missouri tax is $315 + $180 (6% of $3,000) = $495.
NOTE: Make sure **$315** is included in your calculation of tax on taxable income over $9,000.

FIGURING TAX OVER $9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 15)	$ ______	$ ______	$ 12,000
Subtract $9,000	– $ 9,000	– $ 9,000	– $ 9,000
Difference	= $	= $	= $ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over $9,000	= $	= $	= $ 180
Add $315 (tax on first $9,000)	+ $ 315	+ $ 315	+ $ 315
TOTAL MISSOURI TAX	= $	= $	= $ 495

A separate tax must be computed for you and your spouse.

MISSOURI ITEMIZED DEDUCTIONS

- **Complete this section only if you itemized deductions on your federal return. (See the instructions.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Back to MO-1040P, page 1

1. Total federal itemized deductions from Federal Form 1040, Line 40		1	00
2. 2005 (FICA) — yourself — Social security $ ______ + Medicare $ ______		2	0 00
3. 2005 (FICA) — spouse — Social security $ ______ + Medicare $ ______		3	0 00
4. 2005 Railroad retirement tax — yourself (Tier I and Tier II) $ ______ + Medicare $ ______		4	0 00
5. 2005 Railroad retirement tax — spouse (Tier I and Tier II) $ ______ + Medicare $ ______		5	0 00
6. 2005 Self-employment tax — Amount from Federal Form 1040, Line 27		6	00
7. TOTAL — Add Lines 1 through 6.		7	0 00
8. State and local income taxes — See instructions.	8 00		
9. Earnings taxes included in Line 8 — See instructions.	9 00		
10. Net state income taxes — Subtract Line 9 from Line 8.	State & Local Worksheet	10	0 00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.		11	0 00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS. ☐ Carry amount to MO-1040P, Line 8

STANDARD DEDUCTION CHART FOR PEOPLE AGE 65 OR OLDER OR BLIND
FORM MO-1040P, LINE 8

Check the following boxes that apply to you and/or your spouse:

YOURSELF: ☐ Age 65 or older ☐ Blind

YOUR SPOUSE: ☐ Age 65 or older ☐ Blind

Enter the number of boxes checked to the left: ☐

If your filing status is:	AND the number in the box above is:	THEN enter on Form MO-1040P, Line 8:
Single	1 2	$ 6,250 $ 7,500
Married filing combined or Qualifying Widow(er)	1 2 3 4	$11,000 $12,000 $13,000 $14,000
Married filing separate	1 2	$ 6,000 $ 7,000
Note: If 3 or 4 boxes are checked, please see federal return. An example of this would be when a married individual filing separate can claim a spouse's additional standard deduction if the spouse has no income and isn't the dependent of another taxpayer.		
Head of household	1 2	$ 8,550 $ 9,800

Worksheet for Long-Term Care Insurance Deduction

A. Enter the amount paid for qualified long-term care insurance. . . . . A) $______

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. . . . . .B) $______

C. Enter the amount from Federal Schedule A, Line 1. . . . . C) $______

D. Enter the amount of qualified long-term care included on Line C. . . . . D) $______

E. Subtract Line D from Line C. . . . . E) $ 0

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) $ 0

G. Subtract Line F from Line A. . . . . G) $ 0

H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 11. . . . . .H) $ 0

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Back to MO-1040P, page 1

MISSOURI DEPARTMENT OF REVENUE

PROPERTY TAX CREDIT

2005 FORM **MO-PTS**

Attachment Sequence No. 1040-07 and 1040P-01

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P.

NAME

LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	BIRTHDATE	SPOUSE'S SOCIAL SECURITY NO.

QUALIFICATIONS

You must check a qualification to be eligible for a credit. Check only one. Copies of letters, forms, etc., must be included with claim.

☐ A. 65 years of age or older **(Attach a copy of Form SSA-1099.)**

☐ B. 100% Disabled Veteran as a result of military service **(Attach a copy of the letter from Department of Veterans Affairs.)**

☐ C. 100% Disabled **(Attach a copy of the letter from Social Security Administration or Form SSA-1099.)**

☐ D. 60 years of age or older and received surviving spouse benefits **(Attach a copy of Form SSA-1099.)**

FILING STATUS ☐ Single ☐ Married — Filing Combined ☐ Married — **Living Separate for Entire Year** — **If married filing combined, you must report both incomes.**

Failure to provide proper supporting documentation (rent receipt(s), tax receipt(s), 1099(s), W-2(s), etc.) will result in denial or delay of your claim. Items listed below in color MUST be attached to claim if that line has an amount entered on it.

1.	Enter the amount of income from Form MO-1040, Line 6, OR Form MO-1040P, Line 4.	1	0 .00
2.	Enter the amount of nontaxable social security benefits received by you and/or your minor children before any deductions and/or the amount of social security equivalent railroad retirement benefits. **Attach Form SSA-1099 and/or RRB-1099.**	2	.00
3.	Enter the total amount of pensions, annuities, dividends, rental income, or interest income not included in Line 1. Include tax exempt interest from Form MO-A, Part 1, Line 5 (if filing Form MO-1040). **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**	3	.00
4.	Enter the amount of railroad retirement benefits (not included in Line 2) before any deductions. **Attach Form RRB/1099-R (Tier II). If filing Form MO-1040, refer to Form MO-A, Part 1, Line 7.**	4	.00
5.	Enter the amount of veteran's payments or benefits before any deductions. **Attach letter from Veterans Affairs.**	5	.00
6.	Enter the total amount received by you and/or your **minor children** from: public assistance, SSI, child support, or Temporary Assistance payments (TA and/or TANF). **Attach a copy of Form SSA-1099(s), a letter from the Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**	6	.00
7.	Enter the amount of nonbusiness loss(es). You must include nonbusiness losses in your household income (as a positive amount) here. **(Include capital loss from Federal Form 1040, Line 13.)**	7	.00
8.	**TOTAL** household income — Add Lines 1 through 7. Enter total here.	8	0 .00
9.	Enter $2,000 if you are married and filing a combined claim with your spouse. Otherwise, enter "0".	9	0 .00
10.	Net household income — Subtract Line 9 from Line 8. **If the total is over $25,000, no credit is allowed. Do not file this claim.**	10	0 .00
11.	If you owned your home, enter the total amount of real estate tax that you paid for your home less special assessments. **Attach a copy of PAID real estate tax receipt(s). If your home is on more than five acres or you own a mobile home, attach Form 948, Assessor's Certification.**	11	.00
12.	If you rented your home, enter the amount from Form MO-CRP(s), Line 8 in the box below. **(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for each rent payment or a summary for the entire year; a statement from your landlord, or copies of cancelled checks (front and back) along with Form MO-CRP.** 12a. 0 .00 **x 20% =**	12b	0 .00
13.	Total tax and/or rent — Add Lines 11 and 12b and enter the total or $750, whichever is less.	13	0 .00
14.	Apply Lines 10 and 13 to the chart on pages 29 and 30 to figure your Property Tax Credit. You **must use the chart** to see how much credit you are allowed. Enter this amount on Form MO-1040, Line 37 OR Form MO-1040P, Line 20.	14	0 .00

Go to MO-CRP

THIS FORM MUST BE ATTACHED TO FORM MO-1040 OR FORM MO-1040P

Back to MO-1040P

For Privacy Notice, see the instructions.

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2005

2005 FORM **MO-CRP**

• Read instructions. • Print or type.

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, SOCIAL SECURITY NO., OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)**	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance,** enter the amount of rent YOU paid. . . . 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%** ☐
   - ☐ F. LOW INCOME HOUSING — **100% (Rent cannot exceed 40% of total household income.)**
   - ☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.
     ***Additional* persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . . 8 0 | 00

MO 860-1089 (11-2005) **For Privacy Notice, see the instructions.**

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2005

2005 FORM MO-CRP

• Read instructions. • Print or type.

Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME | 3. LANDLORD'S NAME, SOCIAL SECURITY NO., OR FEIN (MUST BE COMPLETED)
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX) | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)
CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED)
5. RENTAL PERIOD DURING YEAR | FROM: MONTH DAY YEAR | TO: MONTH DAY YEAR

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . . 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
☐ B. MOBILE HOME LOT — 100%
☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% ☐
☐ F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.)
☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage.
Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . . 8 0 | 00

MO 860-1089 (11-2005) For Privacy Notice, see the instructions.

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2005

2005 FORM **MO-CRP**

• **Read instructions.** • **Print or type.**
Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME	3. LANDLORD'S NAME, SOCIAL SECURITY NO., OR FEIN **(MUST BE COMPLETED)**
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)**

5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance,** enter the amount of rent YOU paid. . . . 6 ____ 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%** ☐
   - ☐ F. LOW INCOME HOUSING — **100% (Rent cannot exceed 40% of total household income.)**
   - ☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.
     Additional **persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 ____ %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. 8 0 00

MO 860-1089 (11-2005)

For Privacy Notice, see the instructions.

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE

CERTIFICATION OF RENT PAID FOR 2005

2005 FORM MO-CRP

• Read instructions. • Print or type.
Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER | SPOUSE'S SOCIAL SECURITY NUMBER | ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.

2. NAME | 3. LANDLORD'S NAME, SOCIAL SECURITY NO., OR FEIN (MUST BE COMPLETED)
ADDRESS OF RENTAL UNIT (DO NOT LIST P.O. BOX) | LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE (MUST BE COMPLETED)
CITY, STATE, AND ZIP CODE | 4. LANDLORD'S PHONE NUMBER (MUST BE COMPLETED)

5. RENTAL PERIOD DURING YEAR | FROM: MONTH DAY YEAR | TO: MONTH DAY YEAR

6. Enter your gross rent paid. Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance, enter the amount of rent YOU paid. . . . 6 ____ 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — 100%
☐ B. MOBILE HOME LOT — 100%
☐ C. BOARDING HOME / RESIDENTIAL CARE — 50%
☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — 45%
☐ E. HOTEL If meals are included, enter — 50%; Otherwise, enter — 100% ☐
☐ F. LOW INCOME HOUSING — 100% (Rent cannot exceed 40% of total household income.)
☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends (other than your spouse or children under 18), check the appropriate box and enter percentage.
Additional persons sharing rent/percentage to be entered: ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 ____ %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. 8 0 00

MO 860-1089 (11-2005)

For Privacy Notice, see the instructions.

Back to MO-PTS

MISSOURI DEPARTMENT OF REVENUE
CERTIFICATION OF RENT PAID FOR 2005

2005
FORM
MO-CRP

• **Read instructions.** • **Print or type.**
Failure to provide landlord information will result in denial or delay of your claim.

1. SOCIAL SECURITY NUMBER	SPOUSE'S SOCIAL SECURITY NUMBER	ARE YOU RELATED TO YOUR LANDLORD? ☐ YES ☐ NO IF YES, EXPLAIN.
2. NAME	3. LANDLORD'S NAME, SOCIAL SECURITY NO., OR FEIN **(MUST BE COMPLETED)**	
ADDRESS OF RENTAL UNIT **(DO NOT LIST P.O. BOX)**	LANDLORD'S ADDRESS, CITY, STATE, AND ZIP CODE **(MUST BE COMPLETED)**	
CITY, STATE, AND ZIP CODE	4. LANDLORD'S PHONE NUMBER **(MUST BE COMPLETED)**	
5. RENTAL PERIOD DURING YEAR	FROM: MONTH DAY YEAR	TO: MONTH DAY YEAR

6. Enter your gross rent paid. **Attach rent receipt(s) for each rent payment or the entire year, a statement from your landlord, or copies of cancelled checks (front and back). If receiving housing assistance,** enter the amount of rent YOU paid. . . . 6 | 00

7. Check the appropriate box and enter the corresponding percentage on Line 7.
   - ☐ A. APARTMENT, HOUSE, MOBILE HOME, OR DUPLEX — **100%**
   - ☐ B. MOBILE HOME LOT — **100%**
   - ☐ C. BOARDING HOME / RESIDENTIAL CARE — **50%**
   - ☐ D. SKILLED OR INTERMEDIATE CARE NURSING HOME — **45%**
   - ☐ E. HOTEL If meals are included, enter — **50%;** Otherwise, enter — **100%** ☐
   - ☐ F. LOW INCOME HOUSING — **100% (Rent cannot exceed 40% of total household income.)**
   - ☐ G. SHARED RESIDENCE — If you shared your rent with relatives and/or friends **(other than your spouse or children under 18)**, check the appropriate box and enter percentage.
     Additional **persons sharing rent/percentage to be entered:** ☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) . . . . . 7 | %

8. Net rent paid — Multiply Line 6 by the percentage on Line 7. ENTER HERE AND IN THE BOX ON FORM MO-PTS, LINE 12a OR FORM MO-PTC, LINE 10a. . . . . 8 | 0 | 00

For Privacy Notice, see the instructions.

Back to MO-PTS

Use this worksheet to help you determine the correct amount to be entered on Form MO-1040P, Lines 1Y and 1S.

Click the button on the worksheet to carry the amounts to Form MO-1040P, Lines 1Y and 1S.

WORKSHEET FOR FORM MO-1040P, LINE 1

Use results from this worksheet in MO-1040P, Line 1. Reset

Instructions for Completing the Adjusted Gross Income Worksheet

Back to MO-1040P, page 1

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2004 Missouri tax withheld, less each spouse's 2004 tax liability. The result should be each spouse's portion of the 2004 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040P, Lines 1Y and 1S.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself			S — Spouse
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9a	9a		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	10	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	11b	15b		00	9	00
10. Taxable pensions and annuities	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	13	19		00	13	00
14. Taxable social security benefits	none	14b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	15	22	0	00	16	0 00
17. Less: federal adjustments to income	none	20	36		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Line 1 of Form MO-1040P	4	21	37	0	00	18	0 00

It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than $145,950 ($72,975 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

Reset Worksheet | Use data from worksheet

	Line	Amount	
1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If $0 or less, enter "0".	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5	0	00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7	0	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040P, Itemized Deductions, Line 10.	8	0	00

Back to MO-1040P, page 4